ID: CCA-721035-10 Number: **201048034** Release Date: 12/3/2010

Office:

UILC: 6330.00-00

From:

**Sent:** Fri 7/2/2010 10:35 AM

To: Cc:

**Subject:** CDP Handbook and CCDM Notice 2009-010

Yes, you should continue to rely on the guidance in the CDP Handbook. We have new CCDM provisions drafted that will replace the Handbook but they may take a few months longer to get approved, and in any case there are no changes in position that you need to worry about. Some of the case law summaries in the Handbook may be out of date depending on the issue; I would not rely on just the website to check for more updated cases since we only post the most significant cases on the website.